

**17-34-1. Counties may provide municipal services -- Limitation --  
First-class counties to provide certain services -- Counties allowed to provide  
certain services in recreational areas.**

- (1) For purposes of this chapter, except as otherwise provided in Subsection (3):
  - (a) "Greater than class C radioactive waste" has the same meaning as in Section 19-3-303.
  - (b) "High-level nuclear waste" has the same meaning as in Section 19-3-303.
  - (c) "Municipal-type services" means:
    - (i) fire protection service;
    - (ii) waste and garbage collection and disposal;
    - (iii) planning and zoning;
    - (iv) street lighting;
    - (v) animal services;
    - (vi) storm drains;
    - (vii) traffic engineering;
    - (viii) code enforcement;
    - (ix) business licensing;
    - (x) building permits and inspections;
    - (xi) in a county of the first class:
      - (A) advanced life support and paramedic services; and
      - (B) detective investigative services; and
    - (xii) all other services and functions that are required by law to be budgeted, appropriated, and accounted for from a municipal services fund or a municipal capital projects fund as defined under Chapter 36, Uniform Fiscal Procedures Act for Counties.
  - (d) "Placement" has the same meaning as in Section 19-3-303.
  - (e) "Storage facility" has the same meaning as in Section 19-3-303.
  - (f) "Transfer facility" has the same meaning as in Section 19-3-303.
- (2) A county may:
  - (a) provide municipal-type services to areas of the county outside the limits of cities and towns without providing the same services to cities or towns; and
  - (b) fund those services by:
    - (i) levying a tax on taxable property in the county outside the limits of cities and towns;
    - (ii) charging a service charge or fee to persons benefitting from the municipal-type services; or
    - (iii) providing funds to a municipal services district in accordance with Section 17B-2a-1109.
- (3) A county may not:
  - (a) provide, contract to provide, or agree in any manner to provide municipal-type services, as these services are defined in Section 19-3-303, to any area under consideration for a storage facility or transfer facility for the placement of high-level nuclear waste, or greater than class C radioactive waste; or
  - (b) seek to fund services for these facilities by:
    - (i) levying a tax; or
    - (ii) charging a service charge or fee to persons benefitting from the municipal-type services.

(4) Each county of the first class shall provide to the area of the county outside the limits of cities and towns:

- (a) advanced life support and paramedic services; and
- (b) detective investigative services.

(5) (a) A county may provide fire, paramedic, and police protection services in any area of the county outside the limits of cities and towns that is designated as a recreational area in accordance with the provisions of this Subsection (5).

(b) A county legislative body may designate any area of the county outside the limits of cities and towns as a recreational area if:

(i) the area has fewer than 1,500 residents and is primarily used for recreational purposes, including canyons, ski resorts, wilderness areas, lakes and reservoirs, campgrounds, or picnic areas; and

(ii) the county legislative body makes a finding that the recreational area is used by residents of the county who live both inside and outside the limits of cities and towns.

(c) Fire, paramedic, and police protection services needed to primarily serve those involved in the recreation activities in areas designated as recreational areas by the county legislative body in accordance with Subsection (5)(b) may be funded from the county general fund.

Amended by Chapter 405, 2014 General Session

### **17-34-3. Taxes or service charges.**

(1) (a) If a county furnishes the municipal-type services and functions described in Section 17-34-1 to areas of the county outside the limits of incorporated cities or towns, the entire cost of the services or functions so furnished shall be defrayed from funds that the county has derived from:

(i) taxes that the county may lawfully levy or impose outside the limits of incorporated towns or cities;

(ii) service charges or fees the county may impose upon the persons benefited in any way by the services or functions; or

(iii) a combination of these sources.

(b) As the taxes or service charges or fees are levied and collected, they shall be placed in a special revenue fund of the county and shall be disbursed only for the rendering of the services or functions established in Section 17-34-1 within the unincorporated areas of the county or as provided in Subsection 10-2-121(2).

(2) (a) For the purpose of levying taxes, service charges, or fees provided in this section, the county legislative body may establish a district or districts in the unincorporated areas of the county.

(b) A district established by a county as provided in Subsection (2)(a) may be reorganized as a local district in accordance with the procedures set forth in Sections 17D-1-601, 17D-1-603, and 17D-1-604.

(3) Nothing contained in this chapter may be construed to authorize counties to impose or levy taxes not otherwise allowed by law.

(4) Notwithstanding any other provision of this chapter, a county providing fire, paramedic, and police protection services in a designated recreational area, as provided in Subsection 17-34-1(5), may fund those services from the county general

fund with revenues derived from both inside and outside the limits of cities and towns, and the funding of those services is not limited to unincorporated area revenues.

Amended by Chapter 371, 2013 General Session

**17-34-4. Contracts under Interlocal Cooperation Act.**

This chapter may not be construed to prevent counties, cities, and towns from entering into contracts covering the furnishing by one to the other of all or any of the municipal services listed in Section 17-34-1 under Title 11, Chapter 13, Interlocal Cooperation Act, except that where incorporated cities or towns perform one or more of the municipal services set forth in Section 17-34-1 for unincorporated areas of a county, payment shall be made from the special revenue fund.

Amended by Chapter 199, 2000 General Session

**17-34-5. Budgeting, accounting for, and disbursing of funds -- Annual audit.**

(1) (a) With respect to the budgeting, accounting for, and disbursing of funds to furnish the municipal-type services and functions described in Section 17-34-1 to areas of the county outside the limits of incorporated towns and cities, including levying of taxes and imposition of fees and charges under Section 17-34-3, each county legislative body shall separately budget and strictly account for and apportion to the costs of providing municipal-type services and functions the following:

(i) the salaries of each county commissioner and the salaries and wages of all other elected and appointed county officials and employees;

(ii) the operation and maintenance costs of each municipal-type service or function provided, set forth separately as line items in the Municipal Services Fund budget;

(iii) the cost of renting or otherwise using capital facilities for the purposes of providing municipal-type services or functions; and

(iv) all other costs including administrative costs associated, directly or indirectly, with the costs of providing municipal-type services or functions.

(b) At all times these funds and any expenditures from these funds shall be separately accounted for and utilized only for the purposes of providing municipal-type services and functions to areas of the county outside the limits of incorporated towns or cities.

(2) To implement Subsection (1):

(a) a budget shall be adopted and administered in the same manner as the budget for general purposes of the county which furnishes the municipal-type services and functions is adopted and administered, either as a part of the general budget or separate from it;

(b) funds for the purposes of furnishing municipal-type services and functions under this chapter shall be collected, held, and administered in the same manner as other funds of the county are collected, held, and administered, but shall be segregated and separately maintained, except that where, in the judgment of the county legislative body, advantages inure to the fund from coinvestment of these funds and other funds

also subject to control by the county legislative body, the county legislative body may direct this coinvestment, but in no event may the funds to furnish municipal-type services and functions or the income from their investment be used for purposes other than those described in Section 17-34-1;

(c) expenditures shall be made in the same manner as other expenditures of the county are made; and

(d) any taxes levied under this chapter shall be levied at the same time and in the same manner as other taxes of the county are levied.

(3) An annual audit of the budgeting, accounting for, and disbursing of funds used to furnish municipal-type services and functions, shall be conducted by an independent certified public accountant.

Amended by Chapter 297, 2011 General Session

**17-34-6. State to indemnify county regarding refusal to site nuclear waste -- Terms and conditions.**

If a county is challenged in a court of law regarding its decision to deny siting of a storage or transfer facility for the placement of high-level nuclear waste or greater than class C radioactive waste or its refusal to provide municipal-type services regarding the operation of the storage or transfer facility, the state shall indemnify, defend, and hold the county harmless from any claims or damages, including court costs and attorney fees that are assessed as a result of the county's action, if:

(1) the county has complied with the provisions of Subsection 17-27a-401(3)(b) by adopting an ordinance rejecting all proposals for the siting of a storage or transfer facility for the placement of high-level nuclear waste or greater than class C radioactive waste wholly or partially within the boundaries of the county;

(2) the county has complied with Subsection 17-34-1(3) regarding refusal to provide municipal-type services; and

(3) the court challenge against the county addresses the county's actions in compliance with Subsection 17-27a-401(3)(b) or 17-34-1(3).

Amended by Chapter 254, 2005 General Session